

133.030 Meetings of board of assessment appeals -- Records of property valuation administrator to be available -- Compensation of board members.

- (1) The county board of assessment appeals shall convene each year at the county seat no earlier than twenty-five (25) days and no later than thirty-five (35) days following the conclusion of the tax roll inspection period provided for in KRS 133.045. When a property valuation administrator has received permission to extend the appeal filing deadline as set out in KRS 133.120(2)(d), the county board of assessment appeals shall convene no earlier than twenty-five (25) days and no later than thirty-five (35) days after the approved filing deadline. No meeting shall be held until the tax roll has been completed and the inspection period has been held as provided by law, or until revaluation of the property has been completed by the property valuation administrator at the direction of the Department of Revenue as provided by KRS 132.690 or by the department itself as provided by KRS 133.150. All records of the property valuation administrator, including all data concerning property sales within the preceding year, shall be available to the board while meeting.
- (2) The first regular meeting day of the board shall be devoted to the orientation and training program provided for in KRS 133.020(5), to a review of the assessment of the property valuation administrator and his deputies, and to a review of the appeals filed with the county clerk as clerk of the board, including a review of recent sales of comparable properties provided in accordance with the provisions of subsection (1) of this section, and an inspection of the properties involved in the appeals when in the opinion of the board such inspection will assist in the proper determination of fair cash value.
- (3) The board of assessment appeals shall continue in session only such time as is necessary to hear appeals. The board shall not continue in session more than one (1) day, if there are no appeals to be heard, nor more than five (5) days after it convenes in each year, unless an extension of time is authorized by the Department of Revenue upon request of the county judge/executive. Each board member shall be paid one hundred dollars (\$100) for each day he serves. This compensation shall be paid one-half (1/2) out of the county levy and the other half out of the State Treasury.
- (4) Members of temporary panels of the board shall serve the time necessary for hearing appeals but in no case more than five (5) days except upon approval of an extension of time by the Department of Revenue. Compensation of panel members shall be in the same manner and at the same rate as provided for members of the board.

Effective: March 21, 2017

History: Amended 2017 Ky. Acts ch. 81, sec. 3, effective March 21, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 226, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 449, sec. 5, effective April 13, 1992. -- Amended 1988 Ky. Acts ch. 303, sec. 8, effective July 15, 1988. -- Amended 1980 Ky. Acts ch. 261, sec. 2, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 3. -- Amended 1968 Ky. Acts ch. 152, sec. 106; and ch. 179, sec. 2. -- Amended 1954 Ky. Acts ch. 150, sec. 1. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 13. -- Amended 1942 Ky. Acts ch. 131, secs. 18 and 32. -- Recodified

1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4118, 4119, 4121-1, 4121-2, 4127.